

# **Uniform Fees on Registered Motor Vehicles and Aircraft Standards of Practice**

## **4**

**Utah State Tax Commission**

Property Tax Division

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## **Section IV.I**

### **General Information**

#### **Purpose**

These standards serve three functions:

1. They compile the uniform fee provisions found in the Utah State Constitution, the Utah Code Annotated, and the Utah Administrative Code into a single publication;
2. They clarify and interpret the laws where necessary and establish additional procedural guidelines for administering uniform fees;
3. They provide standards by which statewide uniformity is promoted.

Conformity to standard practices and procedures ensures uniform and equal taxation. County offices should use these standards as a guide to achieve equity and uniformity in the administration of the uniform fees.

#### **Constitutional Authority**

Article XIII, Section 14 of the Utah State Constitution provides that “aircraft, watercraft, motor vehicles, and other tangible personal property, not otherwise exempt under the laws of the United States or under this Constitution, may be exempted from taxation as property by the legislature. In the exercise of the discretion granted under this section, however, the legislature may only exempt tangible personal property that is required by law to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air. If the legislature exempts tangible personal property from taxation under this section, it shall provide for *uniform statewide fees* or uniform statewide rates of assessment or levy in lieu of the tax on such property” (emphasis added).

#### **Legislative Authority**

In 1987 the Utah State Legislature enacted legislation providing for a uniform fee in lieu of ad valorem property taxes on aircraft. (Section 59-2-404) In 1991 the legislature enacted additional legislation providing for a uniform fee in lieu of ad valorem property taxes on most other “tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.” (Section 59-2-405) To become effective January 1, 1999, the legislature enacted what has become known as the “age- based” uniform fee which is an annual fee based on the age of the vehicle for motor vehicles under 12,000 pounds. (Section 59-2-405.1)

#### **Definitions**

##### **Acquisition cost**

“All costs required to put an item into service, including purchase price, freight and shipping costs; installation, engineering, erection or assembly costs; and excise and sales taxes.” Indirect costs such as debugging, licensing fees and permits, insurance or security are not included in the acquisition cost. (R884-24P-33)

**Actual cost**

Includes “the value of components necessary to complete the vehicle, such as tanks, mixers, special containers, passenger compartments, special axles, installation, engineering, erection, or assembly costs. Actual cost does not include sales or excise taxes, maintenance contracts, registration and license fees, dealer charges, tire tax, freight, or shipping costs.” (R884-24P-33)

**Aerial applicator**

An “aircraft or rotorcraft used exclusively for the purpose of engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness certificate from the Federal Aviation Administration certifying the aircraft or rotor craft’s use for agricultural and pest control purposes.” (Section 59-2-102)

**Aircraft**

Includes “fixed wing airplanes, balloons, airships, and any other contrivance subject to the registration requirements of the Federal Aviation Administration (FAA). The term does not include ultra light vehicles or hang gliders.” (R873-22M-20)

**Antique vehicle**

See “vintage vehicle”.

**Attached Equipment**

“Any machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or state-assessed commercial vehicles.” (R884-24P-60) This equipment is generally associated with a medium or heavy duty truck. Examples include cement mixers, wreckers, ambulance boxes, drill rigs, dumpers, cranes, etc. See *Standard of Practice 4.2.1* for a brief discussion of the assessment of attached equipment.

**Camper**

“Any structure designed, used, and maintained primarily to be mounted on or affixed to a motor vehicle that contains a floor and is designed to provide a mobile dwelling, sleeping place, commercial space, or facilities for human habitation or for camping.” (Section 41-1a-102)

**Commercial Vehicle**

“A motor vehicle, trailer, or semitrailer used or maintained for the transportation of persons or property that operates: (a) as a carrier for hire, compensation, or profit; or (b) as a carrier to transport the vehicle owner’s goods or property in furtherance of the owner’s commercial enterprise.” (Section 41-1a-102)

**Cost new**

“The manufacturer’s suggested retail price or the actual cost of the property when purchased new. For property purchased used the cost new may be estimated by the taxing authority. (R884-24P-33)

**County-assessed commercial vehicle**

(a) “any commercial vehicle, trailer, or semitrailer which is not apportioned under

Section 41- 1a-301 and is not operated interstate to transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise;

- (b) any passenger vehicle owned by a business and used by its employees for transportation as a company car or van pool vehicle; and
- (c) vehicles which are:
  - (i) Especially constructed for towing or wrecking, and which are not otherwise used to transport goods, merchandise, or people for compensation;
  - (ii) Used or licensed as taxicabs or limousines;
  - (iii) Used as rental passenger cars, travel trailers, or motor homes;
  - (iv) Used or licensed in this state for use as ambulances or hearses;
  - (v) Especially designed and used for garbage and rubbish collection; or
  - (vi) Used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities." (Section 59-2-102)

### **Dealer**

"A person engaged or licensed to engage in the business of buying, selling, or exchanging new or used vehicles, vessels, or outboard motors either outright or on conditional sale, bailment, lease, chattel mortgage, or otherwise or who has an established place of business for the sale, lease, trade, or display of vehicles, vessels, or outboard motors." (Section 41-1a-102)

### **Domicile**

A person's principal place of abode or a corporation's principal place of business. Only one principal place of abode or business may be established for purposes of the uniform fee, and it must coincide with the legal residence designated for such purposes as income tax filing, public education benefits, and/or driver license issuance.

### **Farm machinery and equipment**

For purposes of the exemption provided under Section 59-2-1101, this means "tractors, milking equipment and storage and cooling facilities, feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage tools, scales, combines, spreaders, sprayers, haying equipment, and any other machinery or equipment used primarily for agricultural purposes; but does not include vehicles required to be registered with the Motor Vehicle Division or vehicles or other equipment used for business purposes other than farming." (Section 59-2-102)

### **Fleet**

One or more commercial vehicles. (Section 41-1a-102)

### **Horseless carriage**

See "vintage vehicle".

### **Implement of husbandry**

A vehicle designed or adapted and used exclusively for an agricultural operation and only incidentally operated or moved on the highway. (Section 41- 1a-102)

**Interstate vehicle**

“Any commercial vehicle operated in more than one state, province, territory, or possession of the United States or foreign country.” (Section 41-1a-102)

**Inventory**

Those new or used vehicles, vessels, or outboard motors held by a dealer for sale, trade, or display.

**Motor vehicle**

“A self-propelled vehicle intended primarily for use and operation on the highways. It does not include an off-highway vehicle.” (Section 41-1a-102)

**Motorboat**

“Any vessel propelled by machinery, whether or not the machinery is the principle source of propulsion.” (Section 73-18-2)

**MSRP**

Manufacturer’s suggested retail price.

**Off-highway implement of husbandry**

“Every all-terrain type I vehicle, motorcycle, or snowmobile which is used by the owner or his agent for agricultural operations.” (Section 41-22-2)

**Off-highway vehicle**

“Any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle or motorcycle. (Section 41-22-2)

**NADA**

National Automobile Dealers Association.

**Percent good**

“An estimate of value, expressed as a percentage, based on a property’s acquisition cost or cost new, adjusted for depreciation and appreciation of all kinds.

- (a) The percent good factor is applied against the acquisition cost or the cost new to derive taxable value for the property.
- (b) Percent good schedules are derived from an analysis of the Internal Revenue Service Class Life, the Marshall and Swift Cost Index, and vehicle valuation guides such as NADA.” (R884-24P-33)

**Recreational vehicle**

“A vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, which is either self propelled or pulled by another vehicle. Recreational vehicle includes a travel trailer, a camping trailer, a motor home, and a fifth wheel trailer. It does not include a van unless specifically designed or modified for use as a temporary dwelling.” (R884-24P-61)



**Sailboat**

“Any vessel having one or more sails and propelled by wind.” (Section 73-18-2)

**Salvage vehicle**

A vehicle with a salvage certificate of title or branded title, as set forth in Sections 41-1a-1004 through 41-1a-1006 of the Utah Code Annotated.

**Situs**

The tax area in which personal property is located for assessment purposes.

**State-assessed commercial vehicle**

- (a) any commercial vehicle, trailer, or semitrailer which operates interstate or intrastate to transport passengers, freight, merchandise, or other property for hire; or
- (b) any commercial vehicle, trailer, or semitrailer which operates interstate and transports the vehicle owner's goods or property in furtherance of the owner's commercial enterprise. “State-assessed commercial vehicle” does not include vehicles used for hire which are specified as county-assessed commercial vehicles. (Section 59-2-102) See *Standard of Practice 4.2.1*, for a brief discussion of the assessment of these vehicles.

**Trailer**

For purposes of these standards, this includes both “trailer” and “semitrailer”. Both are designed to be pulled behind a motor vehicle and have no power of their own. (Section 41-1a-102)

**Truck camper**

See “camper”.

**Vehicle**

“Includes a motor vehicle, trailer, semitrailer, off-highway vehicle, manufactured home, and mobile home.” (Section 41-1a-102)

**Vessel**

“Every type of water craft, other than a seaplane on the water, used or capable of being used as a means of transportation on water.” (Section 73-18-2)

**Vintage vehicle**

Formerly called “antique vehicle” or “horseless carriage”. This means “a motor vehicle that is 40 years old or older, from the current year, primarily a collector's item, and used for participation in club activities, exhibitions, tours, parades, occasional transportation, and similar uses, but that is not used for general daily transportation.” (Section 41-21-1)

## **Section IV.II**

### **Standards of Practice**

#### **Standard 4.1 Property Subject To The Uniform Fee**

##### **4.1.0 Subject Property**

The following broad classes of personal property are subject to a uniform fee in lieu of ad valorem property tax:

- **Aircraft that are required to be registered with the state (meet FAA requirements for registration) (Section 59-2-404 and R873-22M-20)**
- **Passenger cars, light trucks, sport utility vehicles and vans**
- **Motor homes**
- **Street motorcycles, scooters and mopeds**
- **Travel trailers, truck campers and tent trailers**
- **Commercial and utility trailers weighing more than 750 pounds including cargo utility trailers, boat trailers, converter gears, horse and stock trailers**
- **County-assessed commercial vehicles (medium and heavy duty)**
- **Boats, boat motors and personal water craft**
- **Off-highway vehicles including dirt and trail motorcycles, all terrain vehicles, golf carts and snowmobiles**
- **Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded by Section 59-2-405(1),(2) Utah Code Annotated or R884-24P-60 and R884-24P-61.**

##### **4.1.1 Different Uniform Fees**

It is important to recognize that there are three different uniform fees. Most Utah motor vehicles are subject to either an age-based uniform fee or a 1.5 percent uniform fee that must be paid before the vehicle can be registered in Utah. In addition, aircraft are subject to a different uniform fee that must be paid prior to registration in Utah. The three uniform fees which will be addressed in this standard are the following:

- (1) Age-based uniform fee
- (2) 1.5% uniform fee
- (3) Aircraft uniform fee

#### **Standard 4.2 Property Not Subject To The Uniform Fee**

##### **4.2.0 Not Subject to the Uniform Fee**

Property that is not subject to the uniform fee is either subject to ad valorem property tax or exempt.

#### **4.2.1 Subject to Ad Valorem Property Tax**

The following classes of personal property are not subject to the uniform fee, but are subject to ad valorem property tax:

- **Vintage vehicles;**
- **State-assessed commercial vehicles that weigh 12,001 pounds or more;**
- **Mobile and manufactured homes;**
- **Noncommercial trailers weighing less than 750 pounds;**
- **Attached equipment;**
- **Any personal property not required to be registered and also not exempt. (R884-24P-60 and R884-24P-61)**

#### **State Assessed Commercial Vehicles**

State assessed commercial vehicles weighing 12,001 pounds or more, as defined in Section 59-2-102 of the Utah Code, are exempt from uniform fees. The UTC assesses and collects property tax on state-assessed commercial vehicles at the time of original registration and/or annual renewal. Owners of state-assessed commercial vehicles need to contact the Motor Carrier Services Unit located at the State Tax Commission Building at 210 N 1950 W, SLC regarding their property assessment and property tax. Companies will need to register their vehicles as either intrastate fleets or IRP apportioned vehicles through the Motor Carrier Services Unit. State-assessed commercial vehicles brought into the state which are required to be registered in Utah are to pay ad valorem tax unless all property taxes or fees imposed by the state of origin have been paid for the current calendar year. These vehicle are taxed at a statewide average property tax rate, which is calculated from the overall county average tax rates from the preceding year, excluding property subject to the statewide uniform fee, weighted by lane miles of principal routes in each county. [Section 59-2- 801(2)] All real property, improvements, equipment, fixtures, or other personal property located in the state owned by the state assessed commercial vehicle company are to be assessed separately by the local county assessor.

Under Title 49, Section 11503 of the United States Code (commonly referred to as the 4R Act), state and local authorities cannot assess protected motor carrier property at a higher assessment level than other commercial and industrial property in the same assessment jurisdiction. The 4R Act protects property “that is used **directly** and **exclusively** in commercial vehicle activities. . .” State assessed commercial vehicle assessments are sometimes entitled to federal mandated property tax relief. The State Tax Commission “shall adjust the value of state- assessed commercial vehicles as necessary to comply with Title 49, Section 11503 of the United States Code, and the Commission shall direct the county assessor to apply the same adjustment to any personal property, real property or improvements owned by the company and used **directly** and **exclusively** in their commercial vehicle activities.” [Section 59-2-201 (d)] The Property Tax Division will annually determine if federal mandated relief is necessary and calculate the federal relief adjustment. The Property Tax Division will then notify the Motor Carrier Services Unit of the federal relief adjustment to be made on state assessed commercial vehicles. The Property Tax Division will also notify county assessors of the federal relief adjustment to be made on the personal property, real property or improvements of companies registering state-assessed commercial vehicles.

The revenue collected from all state-assessed commercial vehicles is to be apportioned quarterly to the counties based upon a formula consisting of 40% lane miles of principal routes within each county and 60% total state-assessed vehicles having business situs in each county. The county is to apportion its share of the revenues to the taxing entities within its boundaries in the same proportion as other real and personal property.

### **Noncommercial Trailers Weighing Less than 750 Pounds**

Utah law does not require registration for trailers weighing 750 pounds or less. Commercial trailers weighing less than 750 pounds, but not registered, should be reported by the owner on the personal property statement filed annually with the assessor. There is no efficient way to equitably and uniformly assess noncommercial trailers unless they are required to be registered.

### **Manufactured/Mobile Homes**

County assessors are allowed latitude in classifying manufactured/mobile homes as real or personal property. They may assess manufactured/mobile homes in the same manner as real property depending upon what they feel would be the best approach to arrive at fair market value in their particular jurisdiction. Because manufactured/mobile home markets generally correlate to real estate markets, the assessor should look at what sales data may be available to value these homes. Valuation services such as NADA and Marshall Swift are available to assessors if the use of these guides assist the assessor to arrive at the fair market value of manufactured/mobile homes.

A manufactured/mobile home may be assessed as real property or personal property. Assessment as real property requires the home owner to own the land upon which the manufactured/mobile home sits and it must be permanently attached to the land, following the requirements of Section 59-2-602. Regardless of whether a manufactured/mobile home is assessed as real or personal property, it qualifies for the residential exemption if used as a primary residence.

### **Attached Equipment**

Attached equipment means any machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or personal property. ( R884-24P-60 and R884-24P-61) This equipment is generally attached to a medium or heavy duty truck and is not a part of the vehicle nor does it contribute to the vehicle as a transportation device. Examples include cement mixers, wreckers, ambulance boxes, drill rigs, dumpers, cranes, etc. Attached equipment is not subject to the uniform fee, but to ad valorem property tax. The property owner should list the attached equipment on the annual personal property statement filed with the assessor.

Sometimes it is easy to confuse what components of a medium or heavy duty truck are subject to the uniform fees and those components which are subject to the local ad valorem property tax rate.

- **Components Subject to Uniform Fees**

A “complete” medium or heavy duty truck consists of components necessary to make the vehicle a transportation device over public highways or off-road terrain. These components include a chassis, cab, engine, transmission, axles and all other gear to enable the vehicle to operate for its intended use. Items mounted onto or included with the chassis to transport cargo or passengers are part of the

vehicle. Components which contribute to the vehicle as a transportation device include (but not limited to), cargo vans, platform beds, racks, dumps, tanks, livestock beds, gondolas, etc.

- **Components Subject to Ad Valorem Rate**

Not included in the definition of a “complete” medium or heavy duty truck is machinery and or equipment which operates independently of the vehicle even though it is attached to the vehicle. Such equipment does not contribute to the vehicle as a transportation device and can be removed from the vehicle without disabling it. Such components would include cranes, plows, lifts, pumps, compressors or generators, etc.

#### **4.2.2 Exempt**

Personal property that is exempted by Article XIII, Section 2 of the Utah State Constitution is exempt from the uniform fee, in addition to being exempt from ad valorem property tax. (See *Property Tax Exemption Standards*) Constitutionally-exempt personal property includes (1) publicly-owned property; (2) property used exclusively for nonprofit religious, charitable, or educational purposes; (3) farm equipment and machinery (implements of husbandry); and (4) inventories (not applicable for the age-based uniform fee). (Utah Constitution Article XIII, Section 2)

- “Farm equipment and machinery,” defined in Section 59-2-102, Utah Code Annotated, is exempt from property tax if the claimant owned the property as of January 1 of the year the exemption is claimed. “Farm equipment” includes “implements of husbandry such as trucks or other vehicles which are designed or adapted and used exclusively for an agricultural operation and only incidentally moved on the highway.” Such vehicles are exempt from the uniform fee and ad valorem tax. However, if a farm vehicle is registered to be used on public roads and lands, it is not exempt from the uniform fee.
- “Every all-terrain type I vehicle, motorcycle, or snowmobile [that] is used by the owner or his agent for agricultural operations” is an off-highway implement of husbandry [Section 41-22-2(12)] and is exempt if it is never “used for recreational purposes on public lands, trails, streets, or highways.” [Section 41-22-5.5(1)(b) and Sections 41-22-5.5(1)(a)]

#### **4.2.3 Other Exempt Vehicles**

Situations that require the exemption from payment of property taxes or uniform fees are:

- Vehicles owned by a Native American who is an enrolled tribal member living on that tribe’s reservation.
- Vehicles owned by non-resident military personnel based in Utah.
- Vehicles owned by Utah military personnel based out of state and the vehicle is maintained out of state. (R884-24P-60 and R884-24P-61)

#### **4.2.4 Vehicles Owned or Leased by Government Entities**

All vehicles owned by government entities are exempt from the uniform fee. However, if the government entity leases a vehicle, then the lessor must pay the uniform fee on the vehicle, unless the lessor is otherwise exempt.

#### **4.2.5 Dealer Inventories**

As of January 1, 1999 the dealer inventory exemption no longer applies to age-based uniform fee vehicles (passenger cars, light trucks including sport utility vehicles and vans). However, inventory (subject to the 1.5% uniform fees), which is held for sale by dealers as of January 1st is exempt from the 1.5% uniform fee. Prior to January 1st, assessors should send “Dealer Inventory Statements,” (see Appendix 4D) to appropriate dealers. These statements, to be filed before January 5th, will identify which vehicles are exempt from the 1.5% uniform fee based on the inventory exemption.

A 1.5% uniform fee vehicle that is registered in Utah and which becomes a part of a dealer’s inventory by way of trade is not eligible for the 1.5% uniform fee inventory exemption for the year in which the trade occurs.

#### **Example**

A motor home is traded in on March 1, and the registration renewal is due in July. The vehicle is subject to the 1.5% uniform fee for that year regardless of whether the vehicle is resold during the year.

The 1.5% uniform fee vehicles brought from outside Utah directly into dealer inventory are considered exempt from the 1.5% uniform fee no matter when during the year the vehicle is acquired by the dealer. However, a non-Utah registered vehicle traded to a dealer by a Utah resident is subject to the 1.5% uniform fee for the current year.

### **Standard 4.3      Age-based Uniform Fee**

#### **4.3.0 Subject Property**

There is levied an annual statewide uniform fee in lieu of the ad valorem tax on motor vehicles required to be registered with the state that weigh 12,000 pounds or less and state-assessed commercial vehicles required to be registered with the state that weigh 12,000 pounds or less. (Section 59-2-405.1) Vehicles subject to the age-based uniform fee are the following vehicles:

- Passenger cars
- Light trucks, including passenger utility vehicles
- Vans

On the Motor Vehicle File, if a vehicle has the following class codes it will be assessed the age-based uniform fee:

- 2D (domestic automobile);
- 2T (pickup, sports utility vehicle, etc.);
- 2F (foreign automobile);
- 2V (van, minivan, VW bus, etc.)

#### **4.3.1 Age-Based Uniform Fee Schedule**

This age-based uniform fee is determined simply by the age of the vehicle. The age of a motor vehicle or state assessed commercial vehicle is determined by subtracting the vehicle model year from the current calendar year. (R334-24P-60) The following schedule is used to determine the appropriate age-based uniform fee: (Section 59-2-405.1)

<u>Age of Vehicle</u>	<u>Age-Based Fee</u>
Less than 3 years	\$150
3 to 5 years	\$110
6 to 8 years	\$80
9 to 11 years	\$50
12 or more years	\$10

#### **4.3.2 When Is the Fee Paid**

The age-based uniform fee is assessed and collected every time the vehicle is registered. This would include the initial purchase (new vehicles with MSO's), and at each subsequent renewal or registration - even though it may fall within the same calendar year. However, no prior year property tax is collected on an expired registration. For example, if a vehicle was last registered in 1999 and taxpayer desires to register that vehicle in 2003, only 2003 property taxes will be collected.

Age-based fee is due when a true ownership change takes place such as when John buys Mary's car or Bob receives title to his brother's car as a result of his brother's will. No age- based fee is due if true ownership does not change as illustrated in the following examples:

#### **Survivorship**

If a surviving spouse, child, or parent properly claims title to a vehicle, regardless of whether they are listed on the original title, no age-based fee is charged unless it is in conjunction with the annual renewal. If one of the titled owners of a vehicle dies, the surviving titled owner is not charged the age-based fee when he or she requests a new title, unless it is in conjunction with the annual renewal.

#### **Name Change**

If a vehicle owner's name is legally changed or another name is added or deleted - no age-base fee is charged unless it is in conjunction with the annual renewal. Also, if title is transferred to a trust or general partnership but the person transferring the title retains the right to sell or convey the vehicle, no age- based fee is charged. Note: If a name is added or deleted because one or more of the titled owners is buying or selling their interest in the vehicle, **the age-based fee is due** because the ownership is changing rather than just a name change.

#### **Plate transfers**

Plate transfers to a vehicle not previously owned by the customer are considered new registrations and the age-based fee is due for the vehicle to which the plate is being transferred. The customer is allowed the option of renewing the registration or keeping the same expiration date. Plate transfers between vehicles already owned by the customer do not require the age-based fee.

#### **4.3.3 Dealer Trade-Ins**

When a vehicle subject to the age-based uniform fee is traded in to a dealer, the dealer collects no age-based uniform fee from the current owner. The age- based uniform fee will be collected from the buyer and paid to the motor vehicle office when registration occurs.

When a dealer has a age-based fee vehicle for sale from another state, the dealer is required to pay the appropriate fees at the time of registration, unless the dealer provides evidence that all property taxes or fees imposed by the other state have been paid for the current year. Note: The age-based fee is not exempted based on the vehicle being in a dealer's inventory on January 1.

#### **4.3.4 New Residents**

When a person or business establishes Utah residency and brings into Utah a vehicle from another state, they are required to pay the appropriate fees, at the time of registration, unless they can show evidence that all property taxes or fees imposed by the other state have been paid for the current year.

#### **4.3.5 Exemptions**

People owning age-based uniform fee vehicles are still eligible for property tax exemptions even though these vehicles are no longer assessed or taxed based upon value. Section 59-2-405 (2) (b) states: "The following personal property is exempt from the statewide uniform fee imposed by this section: . . . (iv) personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government." Therefore, passenger cars, light trucks, sport utility vehicles and vans owned by non-profit organizations and which are used exclusively for religious, charitable or educational purposes as well as publicly-owned property and farm equipment and machinery—all qualify for exemption from the age-based uniform fee.

#### **4.3.6 Blind Exemption**

An age-based uniform fee vehicle owned and titled to a person who qualifies for the blind exemption under Section 59-2-1106 is eligible for the \$11,500 of taxable value exemption. To compute the blind exemption since age-based uniform fee vehicles are no longer valued, divide the fee amount by .015 (1.5%). For example, if the uniform fee is \$150 on the age-based vehicle, the value is computed by dividing \$150 by .015 which yields a value of \$10,000.

#### **4.3.7 Veteran Exemption**

Beginning January 1, 2000, qualifying property for disabled veterans can be a residence (except for a rented dwelling), tangible personal property or a combination of the two. After January 1, 2000, to compute the veteran exemption since age-based uniform fee vehicles are no longer valued, divide the fee amount by .015 (1.5%) as illustrated under the blind exemption (*Standard of Practice 4.3.6*).

See sample form PT-32, "Veteran or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax", in appendix 3D of *Tax Relief and Abatement Standards of Practice*.

#### **4.3.8 Appeals**

If a customer believes his vehicle should be identified as an age-based uniform fee vehicle as opposed to a 1.5% uniform fee vehicle because the vehicle's weight is 12,000 lbs or less, even though it does not seem to fit the definition of an age-based vehicle, he should be referred to the county assessor. It is possible for an owner to have a vehicle reclassified as an age-based vehicle by appealing to the local county assessor. If the vehicle is a state-assessed vehicle, the appeal to reclassify the vehicle as an age-based vehicle will need to be addressed to the Utah State Tax Commission. The filing of an appeal does not extend the registration period. All fees must be paid to obtain or renew a registration. If the appeal is successful, the county assessor or State Tax Commission will refund the dollar amount difference to the customer.



## **Standard 4.4      1.5% Uniform Fee**

### **4.4.0 Subject Property**

“There is levied an annual statewide uniform fee in lieu of the ad valorem tax on motor vehicles required to be registered with the state that weigh 12,001 pounds or more; water craft required to be registered with the state; recreational vehicles required to be registered with the state; and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land or in the air.” (Section 59-2-405) The uniform fee on these vehicles is 1.5% of fair market value. [Section 59-2-405 (3)] Vehicles subject to the 1.5% uniform fee are the following vehicles:

- Motor homes
- Street motorcycles, scooters and mopeds
- Travel trailers, truck campers and tent trailers
- Commercial and utility trailers weighing more than 750 pounds including cargo utility trailers, boat trailers, converter gears, horse and stock trailers
- County-assessed commercial vehicles (medium and heavy duty)
- Boats, boat motors and personal watercraft
- Off-highway vehicles including dirt and trail motorcycles, all terrain vehicles, golf carts and snowmobiles
- Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded by Section 59-2-405(1),(2) of the Utah Code or R884-24P-60 and R884-24P-61.

### **4.4.1 Recreational Vehicles Defined**

For clarification purposes, “recreational vehicles” are subject to the 1.5% uniform fee. A “recreational vehicle means a vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, which is either self-propelled or pulled by another vehicle. Recreational vehicle includes a travel trailer, a camping trailer, a motor home, and a fifth wheel trailer. A “recreational vehicle does not include a van unless specifically designed or modified for use as a temporary dwelling.” (R884-24P-61)

### **4.4.2 The 1.5% Uniform Fee Based on Value**

The 1.5% uniform fee is based on the value of the vehicle as of January 1 of the year for which it is being registered. The 1.5% uniform fee is calculated using the *Depreciated Cost New* (DCN) method. The taxable value of a vehicle is determined by multiplying the original MSRP (manufacturers suggested retail price) of a vehicle by the *percent good factor* for the vehicle’s model year. MSRP values are obtained from appraisal guides published by national organizations such as the National Auto Dealers’ Association (NADA). The base model MSRP is used; this excludes the options that may have been purchased with the vehicle. The percent good factor is a rate calculated and adopted by the Tax Commission and is derived from the average depreciation observed in vehicles. (R884-24P- 33)

**MSRP X Percent Good Factor = Taxable Value**

The taxable value of the vehicle is then multiplied by the rate of 1.5% to arrive at the 1.5% uniform fee.

**Taxable Value X .015 = 1.5% Uniform Fee**

#### **4.4.3 Example of 1.5% Uniform Fee Calculation**

Model Year	1997
Make/Model	Winnebago Motor Home
MSRP	\$43,097
X Percent Good Factor	69%
Taxable Value	\$29,740 (rounded to \$10)
X Rate	1.5%
<b>1.5% Uniform Fee</b>	<b>\$446.10</b>

#### **4.4.4 When Is the 1.5% Uniform Fee Paid**

The 1.5% uniform fee is paid at the time of registration and is due every year the vehicle is located in Utah, unless it is held as inventory by a dealer. Vehicles that are part of dealer inventory on January 1 are exempt from property tax for that particular year. The 1.5% uniform fee is not due for the first-time registration of new vehicles with an MSO (Manufacturer's Statement of Origin). On an expired value-based uniform fee registration, only the current year property tax plus one prior year of property tax is collected. For example, if a vehicle was last registered in 1999 and taxpayer desires to register that for 2000 vehicle in 2002, property tax for 2001 and 2002 will be collected. Property tax for 2000 will not be collected. A previous year's tax is calculated using the previous year's percent good tables.

#### **4.4.5 Dealer Trade-ins for 1.5% Uniform Fee Vehicles**

When a vehicle subject to the 1.5% uniform fee is traded in to a dealer and the 1.5% uniform fee is due, the dealer must collect the fee from the owner and pay it to the county assessor. "All tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, **as valued on January 1.** . . ." (Section 59-2-103) January 1 of each year is considered the lien date. A tax or fee is a lien on real property sufficient to secure the payment of the tax or fee. (Section 41-1a-206)

#### **4.4.6 Trade-ins – Utah Residents**

When a Utah resident trades in a vehicle subject to the 1.5% uniform fee and the registration expires in the current calendar year, the dealer must collect the 1.5% uniform fee from the owner.

##### **Example**

Lien date	January 1, 1999
Trade-in date	March 15, 1999
Registration expires	October, 1999

**1.5% uniform fee is due at trade-in**

When a Utah resident trades in a vehicle and the registration expires in the next calendar year, no additional 1.5% uniform fee is due for the current calendar year.

**Example**

Lien date	January 1, 1999
Trade-in date	March 15, 1999
Registration expires	February, 2000

**No 1.5% uniform fee is due at trade-in**

**4.4.7 Trade-ins – Move-ins from Out of State**

When someone establishes residency in Utah after the January lien date and trades in a vehicle with a valid registration from another state, the dealer must collect the 1.5% uniform fee if the vehicle registration expires in the current calendar year.

**Example**

Lien date	January 1, 1999
Date of Utah residency	March 15, 1999
Out of state registration expires	October, 1999

**1.5% uniform fee is due for the entire year**

If someone establishes Utah residency during the current calendar year and trades in a vehicle with the registration expiring in the next calendar year, no additional 1.5% uniform fee is due for the current year.

**Example**

Lien date	January 1, 1999
Date of Utah residency	August 1, 1999
Out-of-State registration expires	March, 2000

**No 1.5% uniform fee is due**

**4.4.8 Trade-ins – Nonresidents**

When a nonresident trades in a vehicle, no 1.5% uniform fee is due and none should be collected. For example, if a Nevada resident trades in his vehicle to a St George dealer, no additional 1.5% uniform fee is due for the current year. Also, the dealer should not collect a fee from the Nevada resident.

**4.4.9 County-Assessed Commercial Vehicles**

County Assessed Commercial Vehicles are defined as:

- Commercial vehicles, trailers, or semi-trailers which operate intrastate only and transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise;
- Any passenger vehicle owned by a business and used by its employees for transportation as a company car or van pool vehicle;
- Vehicles that are:
  - Especially constructed for towing or wrecking, and are not otherwise used to transport goods, merchandise, or people for compensation;
  - Licensed as taxicabs or limousines;
  - Used as rental passenger cars, travel trailers, or motor homes;
  - Licensed in this state for use as ambulances or hearses;

- Especially designed and used for garbage and rubbish collection;
- Used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities. (Section 59-2-102)

Owners of county-assessed commercial vehicles register their vehicles at the local motor vehicle office and pay the 1.5% uniform fee or the age-based uniform fee if the vehicle weighs less than 12,000 pounds. For information on the assessment of attached equipment, please see *Standard of Practice 4.2.1*.

#### **4.4.10 Valuation Appeals for 1.5% Uniform Fee Vehicles**

If a vehicle owner believes the value of his vehicle to be less than the value obtained by using the DCN valuation methodology, the value may be appealed to the county board of equalization. This appeal must be filed within 30 days. As an alternative to an official appeal, an informal request for review may be made to the county assessor. This informal request does not constitute an appeal nor change the deadline for filing an appeal. Note: The filing of an appeal does not extend the registration period. All fees must be paid to obtain or renew a registration. If the appeal is successful, the county assessor will refund the dollar amount difference to the customer.

### **Standard 4.5 Aircraft Uniform Fee Rates**

#### **4.5.0 Aircraft Defined**

Aircraft includes “fixed wing airplanes, balloons, airships, and any other contrivance subject to the registration requirements of the Federal Aviation Administration (FAA). The term does not include ultra light vehicles or hand gliders.” (R873- 22M-20)

#### **4.5.1 Uniform Fee on Aircraft**

There is levied a uniform fee in lieu of ad valorem tax on aircraft required to be registered with the state in an amount equal to a percent of the average wholesale market value of the aircraft as established by the State Tax Commission. (Section 59- 2-404) The fee is to be collected by the county assessor at the time of registration. (R884-24P- 47) The registration period is from January 1 through December 31. (R873-22M-20)

#### **4.5.2 Rate**

The uniform fee rate is the same in every tax area of Utah. For **1999**, the rates are as follows:

- Aerial applicators (crop dusters)—0.5% of average wholesale value
- Aircraft other than aerial applicators—1% of average wholesale value

The average wholesale values of aircraft are established by the Tax Commission. (Section 59-2-404)

A bill enacted by the 1999 Utah State Legislature reduced the uniform fee on aircraft. Beginning January 1, 2000, over a period of 3 years, the uniform fee on aircraft will be reduced on a graduated scale as follows:

**For aerial applicator as defined in Section 59-2-102**

<b><u>Calendar Year</u></b>	<b><u>Uniform Fee</u></b>
2000	0.4%
2001	0.3%
2002 and all subsequent years	0.2%

**For all other aircraft required to be registered with the state**

<b><u>Calendar Year</u></b>	<b><u>Uniform Fee</u></b>
2000	0.8%
2001	0.6%
2002 and all subsequent years	0.4%

**4.5.3 When is the Aircraft Uniform Fee Paid**

The fee is to be collected by the county assessor at the time of registration. If an aircraft is purchased or moved to Utah during the year and newly registered in Utah, the uniform fee is to be prorated based on the number of months remaining in the registration period. Any portion of a month is to be counted as a full month. If an aircraft is moved to Utah during the year and property tax was paid in the state of origin, any property tax paid is allowed as a credit against the prorated uniform fee due in Utah. (R884-24P-47)

**4.5.4 Access to Hanger or Other Storage Area**

The aircraft owner or other person or entity in possession of an aircraft must provide immediate access to hangers or other storage areas upon request by the county assessor or designee to determine the status of registration of the aircraft. (R884-24P-47)

**4.5.5 Aircraft Valuation Appeals**

If an aircraft owner believes the value of his aircraft to be less than the value derived by the county assessor or his designee, the valuation may be appealed to the county board of equalization under Section 59-2-1005 Utah Code Annotated. (R884-24P-47)

**Standard 4.6      Situs**

**4.6.0 Situs**

The situs of all taxable property is the tax area where it is located as of the lien date, January 1. Property subject to the uniform fee is presumed to be located in the tax area where the owner has legal residence ("domicile") on January 1. (Section 59-2-104)

**4.6.1 Location of Property**

The location of the property subject to the uniform fee on January 1 does not determine situs, whether that location is in or out of state. The owner's domicile determines situs. However, if the property is kept in a tax area other than that of the owner's domicile for more than six months of the year, it shall be assessed in the other tax area. (R884-24P-60 and R884-24P-61)

**4.6.2 Courtesy Collections**

A person may register personal property and pay the uniform fee in a county other than his/her domicile. If the situs of the property is the owner's county of domicile, the assessor who collects the uniform fee will deposit the money into an account established by the State Tax Commission and the Commission will distribute the money to the appropriate county at least monthly. (R884-24P-60 and R884-24P-61) Any value

changes must only be made in the assessor's office responsible for assessing the vehicle. Value changes may not be made by the assessor's office performing the courtesy collection.

If the situs of the property is the county where the uniform fee is paid, the assessor who collects it completes and forwards the "Situs Agreement Form". The "Situs Agreement Form" (Form TC-700) is located in Appendix 4D. The situs address must be changed on the MVA computer system.

#### **4.6.3 Situs Agreement Form**

Assessors use Form TC-700 to notify each other of instances where situs is different than the owner's domicile. In these instances the assessor in the county of situs completes Form TC-700 (located in Appendix 4D), and sends it to the assessor in the county of the owner's domicile. If requested, the assessor claiming situs must provide documentation. Then, if the other assessor agrees with the situs claim, he/she signs Form TC-700 and sends a copy to the assessor in the county of situs. (R884-24P-60 and R884-24P-61) The situs address must be changed on the MVA computer system.

#### **4.6.4 Record of Situs**

The Motor Vehicle Division of the State Tax Commission keeps a listing of each personal property item registered with the state. The situs of each is initially listed as the tax area of the owner's domicile. The annual registration renewal form will be sent according to address information located on the MVA computer system.

Each year the Motor Vehicle Division of the State Tax Commission will provide a list of registered personal property to each assessor. Assessors are encouraged to audit the list for accuracy.

#### **4.6.5 Discovery of Incorrect Situs**

If an assessor discovers personal property that is kept in his/her county but registered in another, the assessor may submit Form TC-700 (located in Appendix 4D) along with evidence that the property is kept in his/her county to the assessor of the county in which the personal property is registered. Upon agreement, the situs address is changed on the MVA computer system so the annual registration renewal form will be sent to the proper address and the property tax collected will be distributed based upon the situs address information located on the MVA computer system.

#### **4.6.6 Out of State Owners**

If the owner of personal property registered in Utah officially resides outside of Utah, the taxable situs of the property is presumed to be the county in which the uniform fee was paid, unless a Form TC-700, situs statement (located in Appendix 4D), establishes otherwise. (R884-24P-60 and R884-24P-61)

#### **4.6.7 Aircraft Moved into the State**

New aircraft and aircraft moved to Utah from another state are assessed a prorated uniform fee, based on the number of months remaining in the registration period. Situs for the remainder of that year is the tax area in which the aircraft is located as shown on the registration application. (R884-24P-47)

#### **4.6.8 Other Property Moved into the State**

Except on aircraft, no age-based uniform fee or 1.5% uniform fee is due on personal property moved into this state if all property taxes required by the prior state have been paid for the current year. [Section 59-2-405 (4) and Section 59-2-405.1 (4)] If all uniform

fees or property taxes have not been paid, the Utah situs is the tax area in which the property is located as shown on the registration application.

#### **4.6.9 Inventory Transported to Utah**

As of January 1, 1999, the dealer inventory exemption no longer applies to age-based uniform fee vehicles (passenger cars, light trucks including passenger utility vehicles and vans). However, 1.5% uniform fee vehicles brought into Utah after the lien date by an automobile dealer and placed directly into inventory for resale, are exempt from taxation. (Section 59-2-1114)

### **Standard 4.7 Valuation of Registered Vehicles, Boats and Aircraft Subject to Uniform Fees**

#### **4.7.0 Valuation Procedures**

Procedures for valuing personal property subject to the uniform fees (excluding the age-based uniform fee) is described in Tax Commission Administrative Rule R884-24P-33 and summarized in the “Valuation Chart” located in Appendix 4C. The types of vehicles subject to uniform fees (excluding the age-based uniform fee) follow.

#### **4.7.1 Aircraft**

Aircraft are valued using the average of high and low wholesale values from the *Aircraft Bluebook Price Digest, Fall Edition*. The high and low wholesale values are coded and must be decoded using the instructions provided in the “Legend” card located in the front of the bluebook. (R884-24P-47) If necessary, the averaged wholesale bluebook price may be adjusted for factors listed in the bluebook, such as engine time, crash damage, interior condition, and air worthiness directives.

Aircraft not listed in the *Aircraft Bluebook* are valued by multiplying the actual, documented purchase price by the percent good factor from valuation schedule, Class 23. (R884- 24P-33)

#### **4.7.2 Vehicles Subject to 1.5% Uniform Fee**

Motor vehicles subject to the 1.5% Uniform Fee are valued according to classifications of vehicle type. Refer to Tax Commission Administrative Rule R884-24P-33, *Recommended Personal Property Valuation Schedules*, which indicate percent good factors to be applied to the cost new of the vehicle. The schedules classifications are as follows:

#### **Motor Homes**

Motor homes are valued using the suggested list price (cost new) obtained from the *NADA Recreational Vehicle Appraisal Guide, January Through April Edition*, then multiplied by the percent good factor from valuation schedule, Class 14.

#### **Street Motorcycles**

Street motorcycles are valued using the suggested list price (cost new) obtained from the *NADA Motorcycle, Snowmobile, ATV Appraisal Guide, January Through April Edition*, then multiplied by the percent good factor from valuation schedule, Class 11.

#### **Travel Trailers and Truck Campers**

Travel trailers and truck campers are valued using the suggested list price (cost new) obtained from *NADA Recreational Vehicle Appraisal Guide, January Through April Edition*, then multiplied by the percent good factor from valuation schedule, Class 18.

### **Commercial and Utility Trailers**

Commercial trailers are valued using the current Tax Commission *Commercial Trailer Uniform Fee Guide*, or the estimated cost new obtained from the *Commercial Trailer Blue Book, October - March Edition, National Market Reports*, then multiplied by the percent good factor from valuation schedule, Class 21. Utility Trailers are valued using the list price obtained from the *Horse, Stock and Cargo Trailer Blue Book, October - March Edition, National Market Reports*, then multiplied by the percent good factor from valuation schedule, Class 21. Boat Trailers are valued using the MSRP obtained from the Boat Trailer section of the *ABOS Marine Blue Book, Intertec Publishing*, then multiplied by the percent good factor from valuation schedule, Class 21. Used retail values may also be obtained from the trailer section of *NADA Marine Appraisal Guide, January Through April Edition*, then divided by the percent good factor in valuation schedule, Class 21 to calculate an estimated cost new.

### **Off-highway Vehicles**

Off-highway vehicles are valued using the suggested list price (cost new) obtained from *NADA Motorcycle, Snowmobile and ATV Appraisal Guide, January Through April Edition*, then multiplied by the percent good factor valuation schedule, Class 9.

### **Boats, Boat Motors and Personal Watercraft**

Boats are valued using “F.O.B. or P.O.E. Price” (cost new) obtained from the *ABOS Marine Blue Book*, then multiplied by the percent good factor from valuation schedule, Class 17.

### **Commercial Trucks (medium & heavy duty)**

Heavy and medium duty trucks are valued using the current Tax Commission *Medium & Heavy Duty Truck Uniform Fee Guide* or 75% of suggested factory price (MSRP) obtained from the *Truck Blue Book, January - March Edition, National Market Reports* then multiplied by the percent good factor from valuation schedule, Class 6.

#### **4.7.3 Vehicles Not Listed in Guides or Schedules**

The county assessor determines values of items not listed in the above guides and schedules.

#### **4.7.4 Valuation Adjustments**

Adjustments shall not be made to the values outlined in *Standard of Practice 4.7. 0* “Valuation Procedures”, unless the taxpayer requests a review of valuation (see *Standard of Practice 4.4.10* “Valuation Appeals for 1.5% Uniform Fee Vehicles”), or files an appeal. (see *Standard of Practice 4.13* “Appeals”)

## **Standard 4.8      Guides and Schedules**

### **4.8.0 Guides and Schedules**

The Property Tax Division provides guides and schedules to county assessors and state motor vehicle offices, which include the following national publications:

- Aircraft Bluebook Price Digest
- ABOS Marine Blue Book
- NADA Recreational Vehicle Appraisal Guide



- NADA Motorcycle/Snowmobile/ATV Appraisal Guide
- NADA Marine Appraisal Guide
- The Truck Blue Book, National Market Reports
- The Commercial Trailer Blue Book, National Market Reports
- The Truck Body Blue Book, National Market Reports
- The Horse, Stock, Cargo Trailer Blue Book, National Market Reports

The Property Tax Division provides the following publications:

- Recommended Schedules for Personal Property Valuation
- Heavy & Medium Duty Trucks Uniform Fee Guide
- Commercial Trailer Uniform Fee Guide

#### **4.8.1 Commission Guides and Schedules Development**

Commission guides and schedules are developed annually using the nationally published valuation guides listed above.

#### **4.8.2 Commission Guides and Schedules Review**

Commission guides and schedules are reviewed and updated annually by the Commission. Copies of the proposed schedules are transmitted to assessors and other interested parties for comment. A public comment period is scheduled each year in accordance with the Utah Administrative Rule Making Act. ( Rule R884- 24P-33.)

### **Standard 4.9 Listing or Attaching with Real Estate**

#### **4.9.0 Listing with Real Estate**

“In listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor shall list only the amount of the uniform fee due, and *not the taxable value* of the property subject to the uniform fee.” [Section 59-2-407 (emphasis added)]

### **Standard 4.10 Payment of Uniform Fee**

#### **4.10.0 When Due**

The age-based uniform fee is due each and every time the vehicle is registered. The 1.5% uniform fee is due each year at the time of annual registration renewal. On an expired value-based uniform fee registration, only the current year property tax plus one prior year of property tax is collected. For example, if a vehicle was last registered in 1999 and taxpayer desires to register that vehicle in 2002, property tax for 2001 and 2002 will be collected, property tax for 2000 will not be collected. If personal property is registered on a multi-year or lifetime basis, the uniform fees are due each year. [Section 41-1a- 222(3) and R884-24P-61(H)]

#### **4.10.1 Multi-year Registration**

Some large commercial vehicle fleets may be issued a multi-year registration. [Section 41-1a-222(2)(ii)] For those property owners, such as PacifiCorp, U.S. West Communications, and Questar Gas Co, the State Tax Commission assesses and collects the appropriate uniform fees on these vehicles and forwards the revenue to the appropriate counties.

#### **4.10.2 Lifetime Registration**

Commercial trailers may receive lifetime registrations. (Section 41-1a-228) Enforcement of annual uniform fee collection depends on whether or not the trailer is registered as part of a commercial fleet with the Motor Carrier Services Section located within the Tax Commission's Motor Vehicle Division.

#### **4.10.3 Aircraft Moving from Out of State**

New aircraft and aircraft moved to Utah from another state are assessed a prorated uniform fee, based on the number of months remaining in the tax year. Any portion of a month is counted as a full month for this purpose. For example, an aircraft moved into Utah or purchased new any time during October would be assessed for three months (October - December) or 25% (3/12) of the uniform fee due for the year.

Property tax paid to another state for the aircraft for the current year is allowed as a credit against the prorated uniform fee due in Utah. (R884-24P-47)

#### **4.10.4 Vehicles Moving in from Out of State**

No uniform fee is due on vehicles moved into this state if all uniform fees or property taxes required by the prior state have been paid for the current tax year. If the fees or property taxes have not been paid for the current calendar year, the appropriate uniform fee must be assessed. [Sections 59-2-405(4) and 59-2-405.1(4)]

#### **Example**

Suppose the owner of a vehicle registers in Colorado in September of 1998. Then in February of 1999, the owner moves the vehicle to Utah and goes to a motor vehicle office to register. Though registration fees would not have been due in Colorado for another seven months, no fees have been paid in the current tax year, 1999. To register this vehicle in Utah and receive a February 1999 decal, the appropriate uniform fee must be paid. Otherwise, the owner will be continuously registered, yet pay no fee in 1999.

#### **4.10.5 Vehicles Owned by Military Personnel**

The vehicle of a nonresident member of the armed forces stationed in Utah may be registered in Utah without payment of the age-based uniform fee. ( R884-24P-60 and R884-24P-61)

A vehicle belonging to a Utah resident member of the armed forces stationed in another state is not subject to the age-based uniform fee as long as the vehicle is kept in the other state. (R884-24P-60 and R884-24P-61) For a more complete discussion of vehicles owned by military personnel, see *Exemptions Standards of Practice 2.12*.

#### **4.10.6 Utah Vehicles Out of State**

If a Utah owner takes a Utah-plated vehicle out of state temporarily for such purposes as extended vacations, church missionary service, commercial business, or education, the taxable situs is still considered to be the Utah domicile of the owner. Therefore, such vehicles are not exempt from either the age-based or the 1.5% uniform fees. If the owner determines that the length of stay is more than "temporary," the vehicle should be taxed and registered in the other state. States have different laws and rules as to when a vehicle must be registered. If the vehicle is allowed to be driven in the other state while maintaining Utah registration, the owner has not abandoned the Utah taxable situs for the vehicle and must pay the appropriate uniform fee.

#### **4.10.7 Escaped Property**

Escaped property subject to the uniform fee could be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery. However, escaped property is typically assessed only the current year and one previous year due to problems in tracking tax records which are more than two years old. Personal property deliberately concealed to evade payment of the uniform fee is also assessed a penalty of 100% of the uniform fees due. (Section 59-2-309)

#### **4.10.8 Seller Versus Purchaser Liability**

When a vehicle is purchased, the purchaser may not register the vehicle until all delinquent 1.5% uniform fees are paid. Assessors are not responsible to determine whether the purchaser or the seller is liable for the fees. That is a civil issue and must be settled between the purchaser and the seller.

#### **4.10.9 Tax Relief**

The blind exemption (\$11,500 of taxable value) provided in Section 59-2-1106, applies to the uniform fees. For the calendar year 1999, the veteran's exemption provided under Section 59-2-1104 is not applicable to either the age-base or the 1.5% uniform fees. However, beginning January 1, 2000, qualifying property for disabled veterans can be a residence (except for a rented dwelling), tangible personal property or a combination of the two. See *Standard of Practice 4.3.6* and *4.3.7* to calculate the exemption amount for the age-based uniform fee.

#### **4.10.10 Stored Vehicles**

Vehicles out-of-service, stored or garaged and unused for any period of time are still subject to the aircraft and 1.5% uniform fees. Although the vehicle registration fee need not be paid if the vehicle is not used on public roads or waterways, the aircraft and 1.5% uniform fees are due and payable. The fee is based on the property value, not the use.

### **Standard 4.11      Distribution of Revenues**

#### **4.11.0 Fees Collected by a County but Belonging to Another County**

Any age-based or 1.5% uniform fee received by a county that requires distribution to an owner's domicile outside of the collecting county is to be deposited into a State Tax Commission depository account. The State Tax Commission will then distribute these fees to the county of the owner's domicile at least monthly. (R884-24P-60 and R884-24P-61)

#### **4.11.1 Distribution of Revenues**

"The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing area in which the property. . . is located in the same proportion in which revenue collected from ad valorem real property tax is distributed." [Section 59-2-405(5) and Section 59-2-405.1(5)]

### **Standard 4.12      Centrally Assessed Vehicles**

#### **4.12.0 Administration of Centrally-Assessed Company Vehicle Uniform Fees**

Centrally-assessed taxpayers must pay the uniform fee for all classes of property listed in *Standard of Practice 4.1* "Property Subject to the Uniform Fee." Most taxpayers pay the uniform fee to the assessor in the county of situs.

Utility companies such as PacifiCorp, U.S. West Communications and Questar Gas Co., may register their vehicles directly with the Utah State Tax Commission. Registration

may occur only after the taxpayer has filed a listing of all vehicles with the Motor Vehicle Division. The Motor Vehicle Division is responsible for assessing the age-based uniform fee and valuing the 1.5% uniform fee vehicles. The Motor Vehicle Division is also responsible for billing and collecting the appropriate uniform fees on these vehicles. The fees collected will then be distributed to the respective counties.

#### **4.12.1 Unitary Assessment**

The Property Tax Division will continue to assess the entire holdings of centrally-assessed taxpayers using the unitary method. The centrally- assessed companies will use the following formula to determine the value of locally assessed motor vehicles that may be deducted from the allocated unit valuation:

- Divide the system value by the book value to determine the market to book ratio.
- Multiply the market to book ratio by the book value of motor vehicles (personal property) registered in Utah and subject to the age-based uniform fee and/or the 1.5% uniform fee to determine the value of motor vehicles (personal property) that may be subtracted from the allocated unit value. (R884-24P-60 and R884-24P-61)

### **Standard 4.13 Appeals**

#### **4.13.0 Appeals Procedures**

Appeals of aircraft and 1.5 uniform fee valuations are subject to Section 59-2-1005, the same as ad valorem property valuations. The broad aspects of handling appeals are addressed in the *Board of Equalization Standards of Practice*. Specific procedures unique to the uniform fee follow.

#### **4.13.1 Vehicle Revaluation**

Aircraft and 1.5% uniform fee property appealed to the county board of equalization under Section 59-2-1005, are subject to a complete revaluation. While percent good tables are calculated using averages of retail and wholesale (trade-in) values, value is based on the retail level of trade and all adjustments to value must be on the basis of their effect on the property's retail value and according to Tax Commission guides and schedules.

#### **4.13.2 Thirty-Day Appeal Limit**

All appeals shall be filed with the board of equalization within 30 days after constructive notice of assessment has been made to the vehicle owner. Appeals shall be decided and the petitioner notified of the decision within 60 days of the filing. (Section 52-2-1005) While appeal decisions are pending, the original uniform fee must still be paid by the due date as specified on the notice of assessment. Then, if the board of equalization finds in favor of the appellant and a downward adjustment is granted, the taxpayer shall receive a refund of the corresponding fee amount.

#### **4.13.3 Appeal Application Form**

For other than aircraft appeals, counties are encouraged to use Form TC-702 (located in Appendix 4D) to promote statewide uniformity. It has been designed to help appellants focus on relevant reasons for an appeal, and directs them to present the acceptable forms of evidence. It also provides the board of equalization with information needed to determine if any *upward* adjustment is warranted.

#### **4.13.4 Reasons for Appeal**

The appeals form provides the appellant with four reasons for appealing a valuation: (1) high mileage documented as of the lien date on the registration certificate; (2) significantly damaged condition as of the lien date as documented by a signed statement from a bonded dealer or a bonded body shop; and (3) other.

#### **4.13.5 Upward Adjustments**

Low mileage shown in the “Odometer Reading” box of Form TC-702 may warrant an upward adjustment to the appealed vehicle valuation.

#### **4.13.6 Authorization for Representation**

If the form is completed by someone other than the owner, that person must attach an authorization form signed by the owner.

#### **4.13.7 Alternative to Appeal**

As an alternative to an official appeal, an informal request for review of valuation may be made to the county assessor. Such a review does not constitute an appeal. Also, it must be noted that such a request does not alter the deadline for filing an appeal to the county board of equalization.

The criteria to be used for adjustment of value by the assessor should be the same as those provided for appeals, as specified in this standard. The request should be submitted within 15 days after constructive notice of assessment has been made by the owner or his/her designee to the county assessor. Informal requests for review of valuation made to the county assessor should be decided and the petitioner notified of the decision within 5 days of the request.

The form used for an assessor’s review of value should be identical to that used for appeals to the county board of equalization. (See Form TC-702A in Appendix 4D)

## **Appendix 4A**

### **Utah Administrative Rule R884-24P-60**

R884-24P-60. Age-Based Uniform Fee on Tangible Personal Property Required to be Registered with the State Pursuant to Utah Code Ann. Section 59-2-405.1.

- A. For purposes of Section 59-2-405.1, “motor vehicle” is as defined in Section 41-1a-102, except that motor vehicle does not include motorcycles as defined in Section 41-1a-102.
- B. The uniform fee established in Section 59-2-405.1 is levied against motor vehicles and state-assessed commercial vehicles classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans, in Tax Commission rule R884-24P- 33.
- C. Personal property subject to the uniform fee imposed in Section 59-2-405 is not subject to the Section 59-2-405.1 uniform fee.
- D. The following classes of personal property are not subject to the Section 59-2-405.1 uniform fee, but remain subject to the ad valorem property tax:
  - 1. vintage vehicles;
  - 2. state-assessed commercial vehicles not classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans;
  - 3. any personal property that is neither required to be registered nor exempt from the ad valorem property tax;
  - 4. mobile and manufactured homes;
  - 5. machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or state- assessed commercial vehicles.
- E. The age of a motor vehicle or state-assessed commercial vehicle, for purposes of Section 59-2-401.5, shall be determined by subtracting the vehicle model year from the current calendar year.
- F. The only Section 59-2-405.1 uniform fee due upon registration or renewal of registration is the uniform fee calculated based on the current calendar year.
- G. Centrally assessed taxpayers shall use the following formula to determine the value of locally assessed motor vehicles that may be deducted from the allocated unit valuation:
  - 1. Divide the system value by the book value to determine the market to book ratio.
  - 2. Multiply the market to book ratio by the book value of motor vehicles registered in Utah and subject to Section 59-2-405.1 to determine the value of motor vehicles that may be subtracted from the allocated unit value.

- H. The motor vehicle of a nonresident member of the armed forces stationed in Utah may be registered in Utah without payment of the Section 59-2-405.1 uniform fee.
- I. A motor vehicle belonging to a Utah resident member of the armed forces stationed in another state is not subject to the Section 59-2-405.1 uniform fee at the time of registration or renewal of registration as long as the motor vehicle is kept in the other state.
- J. The situs of a motor vehicle or state-assessed commercial vehicle subject to the Section 59-2-405.1 uniform fee is determined in accordance with Section 59-2-104. Situs of purchased motor vehicles or state-assessed commercial vehicles shall be the tax area of the purchaser's domicile, unless the motor vehicle or state-assessed commercial vehicle will be kept in a tax area other than the tax area of the purchaser's domicile for more than six months of the year.
  - 1. If an assessor discovers a motor vehicle or state-assessed commercial vehicle that is kept in the assessor's county but registered in another, the assessor may submit a signed statement along with evidence that the vehicle is kept in that county to the assessor of the county in which the vehicle is registered. Upon agreement, the assessor of the county of registration shall forward the fee collected to the county of situs within 30 working days.
  - 2. If the owner of a motor vehicle or state-assessed commercial vehicle registered in Utah is domiciled outside of Utah, the taxable situs of the vehicle is presumed to be the county in which the uniform fee was paid, unless an assessor's statement establishes otherwise.
  - 3. The Tax Commission shall, on an annual basis, provide each county assessor information indicating all motor vehicles and state-assessed commercial vehicles subject to state registration and their corresponding taxable situs.
  - 4. Section 59-2-405.1 uniform fees received by a county that require distribution to a purchaser's domicile outside of that county shall be deposited into an account established by the Commission, pursuant to procedures prescribed by the Commission. 5. Section 59-2-405.1 uniform fees received by the Commission pursuant to J.4. shall be distributed to the appropriate county at least monthly.
- K. The blind exemption provided in Section 59-2-1106 is applicable to the Section 59-2-405.1 uniform fee.
- L. The veteran's exemption provided in Section 59-2-1104 is not applicable to the Section 59-2-405.1 uniform fee.
- M. The value of motor vehicles and state-assessed commercial vehicles to be considered part of the tax base for purposes of determining debt limitations pursuant to Article XIII, Section 14 of the Utah Constitution, shall be determined by dividing the Section 59-2-405.1 uniform fee collected by .015.

- N. The provisions of this rule shall be implemented and become binding on taxpayers beginning January 1, 1999.



## **Appendix 4B**

### **Utah Administrative Rule R-884-24P-61**

R884-24P-61. 1.5 Percent Uniform Fee on Tangible Personal Property Required to be Registered with the State Pursuant to Utah Code Ann. Sections 41-1a-202, 59-2-104, 59-2-401, 59-2-402, and 59-2-405.

A. Definitions.

1. For purposes of Section 59-2-405, “motor vehicle” is as defined in Section 41-1a-102, except that motor vehicle does not include motorcycles as defined in Section 41-1a-102.
2. “Recreational vehicle” means a vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, which is either self- propelled or pulled by another vehicle.
  - a) Recreational vehicle includes a travel trailer, a camping trailer, a motor home, and a fifth wheel trailer.
  - b) Recreational vehicle does not include a van unless specifically designed or modified for use as a temporary dwelling.

B. The uniform fee established in Section 59-2-405 is levied against the following types of personal property, unless specifically excluded by Section 59-2-405:

1. motor vehicles that are not classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans, in Tax Commission rule R884-24P-33;
2. watercraft required to be registered with the state;
3. recreational vehicles required to be registered with the state; and
4. all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

C. The following classes of personal property are not subject to the Section 59-2-405 uniform fee, but remain subject to the ad valorem property tax:

1. vintage vehicles;
2. state-assessed commercial vehicles not classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans;
3. any personal property that is neither required to be registered nor exempt from the ad valorem property tax;
4. machinery or equipment that can function only when attached to or used

in conjunction with motor vehicles.

- D. The fair market value of tangible personal property subject to the Section 59-2-405 uniform fee is based on depreciated cost new as established in Tax Commission rule R884-24P-33, "Personal Property Valuation Guides and Schedules," published annually by the Tax Commission.
- E. Centrally assessed taxpayers shall use the following formula to determine the value of locally assessed personal property that may be deducted from the allocated unit valuation:
  - 1. Divide the system value by the book value to determine the market to book ratio.
  - 2. Multiply the market to book ratio by the book value of personal property registered in Utah and subject to Section 59-2-405 to determine the value of personal property that may be subtracted from the allocated unit value.
- F. If a property's valuation is appealed to the county board of equalization under Section 59-2-1005, the property shall become subject to a total revaluation. All adjustments are made on the basis of their effect on the property's average retail value as of the January 1 lien date and according to Tax Commission rule R884-24P-33.
- G. The county assessor may change the fair market value of any individual item of personal property in his jurisdiction for any of the following reasons:
  - 1. The manufacturer's suggested retail price ("MSRP") or the cost new was not included on the state printout, computer tape, or registration card;
  - 2. The MSRP or cost new listed on the state records was inaccurate; or
  - 3. In the assessor's judgment, an MSRP or cost new adjustment made as a result of a property owner's informal request will continue year to year on a percentage basis.
- H. If the personal property is of a type subject to annual registration, the Section 59-2-405 uniform fee is due at the time the registration is due. If the personal property is not registered during the year, the owner remains liable for payment of the Section 59-2-405 uniform fee to the county assessor.
  - 1. No additional uniform fee may be levied upon personal property transferred during a calendar year if the Section 59-2-405 uniform fee has been paid for that calendar year.
  - 2. If the personal property is of a type registered for periods in excess of one year, the Section 59-2-405 uniform fee shall be due annually.
  - 3. The personal property of a nonresident member of the armed forces stationed in Utah may be registered in Utah without payment of the Section 59-2-405 uniform fee.

4. Personal property belonging to a Utah resident member of the armed forces stationed in another state is not subject to the Section 59-2-405 uniform fee as long as the personal property is kept in another state.
  5. Noncommercial trailers weighing 750 pounds or less are not subject to the Section 59-2-405 uniform fee or ad valorem property tax but may be registered at the request of the owner.
- I. If the personal property is of a type subject to annual registration, registration of that personal property may not be completed unless the Section 59-2-405 uniform fee has been paid, even if the taxpayer is appealing the uniform fee valuation. Delinquent fees may be assessed in accordance with Sections 59-2-217 and 59-2-309 as a condition precedent to registration.
- J. The situs of personal property subject to the Section 59- 2-405 uniform fee is determined in accordance with Section 59-2- 104. Situs of purchased personal property shall be the tax area of the purchaser's domicile, unless the personal property will be kept in a tax area other than the tax area of the purchaser's domicile for more than six months of the year.
1. If an assessor discovers personal property that is kept in the assessor's county but registered in another, the assessor may submit a signed statement along with evidence that the property is kept in that county to the assessor of the county in which the personal property is registered. Upon agreement, the assessor of the county of registration shall forward the fee collected to the county of situs within 30 working days.
  2. If the owner of personal property registered in Utah is domiciled outside of Utah, the taxable situs of the property is presumed to be the county in which the uniform fee was paid, unless an assessor's statement establishes otherwise.
  3. The Tax Commission shall, on an annual basis, provide each county assessor information indicating all personal property subject to state registration and its corresponding taxable situs.
  4. Section 59-2-405 uniform fees received by a county that require distribution to a purchaser's domicile outside of that county shall be deposited into an account established by the Commission, pursuant to procedures prescribed by the Commission. 5. Section 59-2-405 uniform fees received by the Commission pursuant to J.4. shall be distributed to the appropriate county at least monthly.
- K. The blind exemption provided in Section 59-2-1106 is applicable to the Section 59-2-405 uniform fee.
- L. The veteran's exemption provided in Section 59-2-1104 is not applicable to the Section 59-2-405 uniform fee.

- M. The provisions of this rule shall be implemented and become binding on taxpayers beginning January 1, 1999.

## Appendix 4C

### Valuation Chart

Uniform Fee Valuation Chart (General)		
Personal Property Item	Class	Valuation Method
<b>Aircraft</b>		Average of High and Low Value wholesale Value, Aircraft Bluebook Price Digest, Intertec Publishing, Fall Edition
Unlisted in Aircraft Bluebook	23	Actual purchase price (documented) X Percent Good Factor, Recommended Schedules 1
<b>Passenger Cars and Light Trucks</b>	22	Aged Based Uniform Fee per Section 59-2405.1, Utah Code
Motor Homes	14	Suggested List Price, NADA Recreational Vehicle Appraisal Guide X Percent Good Factor, Recommended Schedules 1
Street Motorcycles	11	Suggested List Price, NADA Motorcycle/Snowmobile/ATV Appraisal Guide X Percent Good Factor, Recommended Schedules1
<b>Trailers</b>		
Travel Trailers & Truck Campers	18	Suggested List Price, NADA Recreational Vehicle Appraisal Guide X Percent Good Factor, Recommended Schedules 1
Boat Trailers	21	ABOS Marine Bluebook X Percent Factor, Recommended Schedules1 or average current cost, NADA Marine Appraisals Guide 2 = Estimated Cost New (entered into computer): then estimated Cost New X Percent Good Factor, Recommended Schedules1
Commercial and Utility Trailers	21	Cost New, Commercial Trailer Blue Book & Horse, Stock and Cargo Trailer Blue Book, National Market Reports X Percent Good Factor, Recommended Schedules1
Off-Highway Vehicles	9	Suggested List Price, NADA Motorcycle/Snowmobile/ATV Appraisal Guide X Percent Good Factor, Recommended Schedules1
Boats	17	Approximate FOB or POE Price, ABOS Marine Blue Book X Percent Good Factor, Recommended Schedules1
Unlisted in ABOS Marine Blue Book	17	Average Current value from NADA Marine Appraisal Guide2= Percent Good Factor, Recommended Schedules 1 + Estimated Cost New (entered into computer): then Estimated Cost New X Percent Good Factor, Recommended Schedules1
<b>County-Assessed Commercial Vehicles (medium and heavy duty)</b>		
New	6	Cost new as documented by user, cost new as listed in the Heavy & Medium Duty Truck uniform Fee Guide 3 or 75% or MSRP as listed in Truck Blue Book, National Market Reports X Percent Good Factor, Recommended Schedules1

Standard 4 – Uniform Fees on Registered Motor Vehicles and Aircraft

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**Standards of Practice**

Used	6	Cost new as listed in the Heavy & Medium Duty Truck Uniform Fee Guide <sup>3</sup> <b>or</b> 75% of Suggested Factory Price, Truck bluebook, or Heavy Duty (or Medium Duty) Trucks X Percent Good Factor, Recommended Schedules <sup>1</sup>
Not Listed in Above Guides & Schedules		Determined by County Assessor
<sup>1</sup> Recommended Schedules for Personal Property and Registered Property Valuation, State Tax Commission. <sup>2</sup> NADA Marine Appraisal Guide, January Through April edition. <sup>3</sup> Heavy & Medium Duty Truck Uniform Fee Guide, Utah State Tax Commission.		

## **Appendix 4D**

### **Forms**

PT-40	Dealer Inventory List, Statement of Exempt Dealer Inventory
TC-700	Situs Agreement Between Counties for Uniform Fees on Personal Property
TC-702	Taxpayer Appeal to County Board of Equalization of 1.5% Uniform Fee for Registered Vehicles and Boats
TC-702A	Taxpayer Request for Assessor Review of 1.5% Uniform Fee for Registered Vehicles and Boats

# Dealer Inventory List Statement of Exempt Dealer Inventory

UCA §59-2-1114  
Form PT-040  
PT-040.ai Rev. 3/00

Assessment Year: \_\_\_\_\_ County: \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

## Instructions

**Complete all items on this statement and return it to the county assessor by:** \_\_\_\_\_

Dealers must list all inventory on this statement that is exempt from the value-based 1.5 percent uniform fee. This includes all motor homes, street motorcycles, off-highway vehicles, trailers, semi-trailers, medium and heavy duty vehicles (over 12,000 lbs.), campers, boats, and other vehicles/inventory subject to the value-based 1.5 percent uniform fee, that are held as inventory by a dealer. This **does not** include vehicles subject to the age-based uniform fee (such as passenger cars, light trucks, SUVs, and vans), or vehicles held by the dealership for lease, loan, rental, or use by its employees.

Failure to complete this statement and return it to the county assessor by January 5th will result in a penalty equal to 10 percent of the estimated tax due, but not less than \$100. The dealership will also lose its right to question the valuation placed on its property by the county assessor.

If additional space is needed, photocopy the back of this form and attach the additional pages to this form.

## Dealer Information and Signature

Dealership name	DL#
Dealership address	Dealership phone

I certify that I am a licensed motor vehicle dealer, and that this statement contains a full and correct statement of all motor vehicles exempt from the value-based 1.5 percent uniform fee, that I (or any firm of which I am a member, or any corporation, association, or company of which I am president, cashier, secretary or managing agent) owned, claimed, possessed, or controlled, at 12:00 p.m. on the first day of January, this year, and that I have not listed those units being held by the company for lease, loan, rental, or use by its employees.

Name (printed)	Signature	Date
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## Inventory List

Year	Make	Model	Vehicle Type*	VIN/HIN	Miles**	Office Use

\* Passenger car, truck, van, boat, etc.

\*\* Odometer reading as of January 1 of current year



**Inventory List (continued)**[illegible]

\* Passenger car, truck, van, boat, etc.

\*\* Odometer reading as of January 1 of current year

**Utah State Tax Commission**  
**Situs Agreement Between Counties for Uniform Fees on Personal Property**

TC-700  
Rev. 1/96

On this date, \_\_\_\_\_, this agreement is executed between:

Page \_\_\_\_ of \_\_\_\_

**County A** (Owner's Domicile)

**County B** (Registration Location)

and

The assessor of County B certifies that the properties listed below are kept in County B more than 6 months of the year, and he/she will provide documented evidence of such upon request. It is agreed by both counties that these properties shall be registered in County B, and the local uniform fee revenues derived therefrom shall be distributed to the appropriate jurisdictions in County B.

Owner Name	Owner Address	Property Location (Site Where Kept)	Property Type	Property I.D. (Lic. Plate or Base Decal No.)

Assessor, County A, Signature X\_\_\_\_\_ Assessor, County B, Signature X\_\_\_\_\_



Utah State Tax Commission  
**Taxpayer Appeal to County Board of Equalization  
of 1.5% Uniform Fee for Registered Vehicles and Boats**

**TC-702**  
Rev. 3/00

County: \_\_\_\_\_ Date: \_\_\_\_\_

### Owner Information

Name	Office use only (appeal no.)	
Street address	Telephone number	
City	State	Zip

### Appeal Information

Reasons for appeal

- ☐ High mileage documented as of January 1 of this year
- ☐ Significantly damaged condition as of January 1 of this year. Must be documented by a signed statement from a bonded dealer or a bonded body shop (ATTACH ORIGINAL SIGNED STATEMENT)
- ☐ Other: \_\_\_\_\_

### Vehicle Information

Vehicle location (complete address where kept, city, state, zip)		Office use only (tax area)			
Vehicle Type (check one)					
<input type="checkbox"/> Motor home	<input type="checkbox"/> Travel trailer or truck camper				
<input type="checkbox"/> Street motorcycle	<input type="checkbox"/> Commercial truck				
<input type="checkbox"/> Off-highway vehicle	<input type="checkbox"/> Commercial and utility trailers				
<input type="checkbox"/> Boat	<input type="checkbox"/> Other: _____				
<input type="checkbox"/> Personal watercraft					
Vehicle identification number		Odometer reading as of January 1 of this year			
Year	Make	Model	Body style	Number of cylinders	Gross weight

Damaged condition—cost to repair per signed statement from a bonded dealer or a bonded body shop: \$ \_\_\_\_\_

### Owner/Authorized Designee Signature

If form is completed by someone other than the owner, that person must attach an authorization form signed by owner.

I certify that all statements presented on this form and before the Board are true, complete, and correct to the best of my knowledge.

Signature

Date

- ☐ Owner
- ☐ Authorized designee (ATTACH AUTHORIZATION FORM)

**Taxpayer Request for Assessor Review  
of 1.5% Uniform Fee for Registered Vehicles and Boats**

**TC-702A**  
Rev. 3/00

County: \_\_\_\_\_ Date: \_\_\_\_\_

**Owner Information**

Name	Office use only (appeal no.)	
Street address	Telephone number	
City	State	Zip

**Appeal Information**

Reasons for appeal

- ☐ High mileage documented as of January 1 of this year
- ☐ Significantly damaged condition as of January 1 of this year. Must be documented by a signed statement from a bonded dealer or a bonded body shop (ATTACH ORIGINAL SIGNED STATEMENT)
- ☐ Other: \_\_\_\_\_

**Vehicle Information**

Vehicle location (complete address where kept, city, state, zip)				Office use only (tax area)	
Vehicle Type (check one)					
<input type="checkbox"/> Motor home	<input type="checkbox"/> Travel trailer or truck camper				
<input type="checkbox"/> Street motorcycle	<input type="checkbox"/> Commercial truck				
<input type="checkbox"/> Off-highway vehicle	<input type="checkbox"/> Commercial and utility trailers				
<input type="checkbox"/> Boat	<input type="checkbox"/> Other: _____				
<input type="checkbox"/> Personal watercraft					
Vehicle identification number			Odometer reading as of January 1 of this year		
Year	Make	Model	Body style	Number of cylinders	Gross weight

Damaged condition—cost to repair per signed statement from a bonded dealer or a bonded body shop: \$ \_\_\_\_\_

**Owner/Authorized Designee Signature**

If form is completed by someone other than the owner, that person must attach an authorization form signed by owner.

I certify that all statements presented on this form and before the Board are true, complete, and correct to the best of my knowledge.

Signature

Date

- ☐ Owner
- ☐ Authorized designee (ATTACH AUTHORIZATION FORM)